

Government Readiness In The Implementation Of Accrual-Based Government Accounting Standards (Case Study At The Sumut DPRD Office)

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ABSTRACT

This research is expected to be able to select the availability of public experts to apply accrual-based government accounting standards at the North Sumatra DPRD office. This research report examines the accessibility of financial planning at the DPRD office in North Sumatra. In addition, this content describes the problem of the accrual accounting cycle. The data collection strategy was based on perception, interviews, and documentation research. The results of data research using abstract methods are made from various perspectives. The results of this study indicate that workers in the DPRD office in North Sumatra generally know about the government's accrual accounting rules. The agreement, which is being prepared for implementation based on the annual financial report, will be jointly implemented at the North Sumatra DPRD office in the 2016 fiscal year.

Keyword: Government accounting standards, accrual basis

A. INTRODUCTION

Changes in government accounting, including the issuance of Decree No. 24/2005 on Government Accounting Standards. The existence of this regulation affects the nature of financial reporting and is a major administrative control. The next change was Perpres No. 71 of 2010, which uses regular standards. Decree No. 71 of 2010 on State Accounting Standards (SAP) and Decree No. 64 of 2013 on the Implementation of State Accounting Based on Accrual Accounting (Permendagri) Local Government Standards, Article 10 (2) mandate the use of accrual-based SAP within local councils no later than fiscal year 2015.

The use of Government Regulation No. 24 of 2005 is still short, which is in accordance with the instructions in Article 36 (1) of Law No. 17 of 2003, where the accrual approach and estimation of the cash-based approach and cash-based valuation are used. On the other hand, the Ordinance of Article 17 Section 36 (1) of the National Resources Act 2003 provides for the use of collection points in the recording and estimation of payments and usage, which is as follows.

"Rules for recording and estimating income and expenditure on an accrual basis in accordance with numbers 13, 14, 15, and 16 of Article 1 of these Rules shall take effect no later than five years later. Payments and accruals are ongoing using awareness and payment-based quotations." Expectations from PP No 71/2010, there are good reasons to use the current accrual accounting framework. As stated in PP No. 71/2010, the definition of accrual accounting SAP is as follows:

"SAP recognizes revenues, expenditures, assets, liabilities, and equity in accrual-based financial reporting and revenues, expenditures, and funds in budget execution reports based on criteria specified in the APBN/APBB." The reason for this research is the application of accrual-based government accounting standards by public experts so that the use of accrual-based government accounting standards, which are maintained in anticipation of Perpres No. 71 of 2010, is valid. a basic expert. (Rahmawati & Y, 2014).

B. LITERATURE REVIEW

As stated in Government Regulation No. 71 of 2010, government accounting standards are the accounting principles used to prepare and present the government's tax overview. The SAP used is legal and must be complied with by all Indonesian government agencies. Significant government accounting standards (SAP) are required in the Republic of Indonesia both central and neighboring countries to meet various emerging needs in the areas of financial complexity assessment, accounting, and public authorities. The board of directors of SAP has been established. SAP is an important reference for government professionals in government financial institutions currency organizations (Margareta & Riharjo, 2015).

The SAP Committee consists of an advisory body and a body that acts as an advisory body and is responsible for providing guidance and additional payments in accordance with the proposed Government Regulation on SAP. The SAP Committee periodically reports to the Minister of Finance on its implementation as it carries out its day-to-day operations. Therefore, the SAP Committee plans to expand the project to further develop government organizations and financial commitments, such as establishing SAP and facilitating the implementation of these standards. To achieve this, the SAP is organized with reference to the International Public Sector Accounting Standards (IPSAS) (Ekonomi & Maret, 2012).

Accrual Basis of Accounting

Regulation No. 24 of 2005

"Accrual accounting is a basis of accounting that recognizes the effects of various exchanges and events that occur, regardless of when cash or cash equivalents are earned or paid."

The assortment point system has a record highlight where the ongoing exchanges can be recorded as these exchanges have an idea for the money coming in or going out of here, etc. Exchanges are recorded at the hour of exchange regardless of whether money has not actually been gotten or given. Assets are sensed when freedom of possession has been gotten or moved as well as when possession is moved. Temporarily, commitments are sensed when up-front assets are acquired and when commitments arise (Safitri & Heriyanto, 2010).

Previous Research

1. Rahmawati, N, & Y, D (2014) entitled Implementation of Accrual-Based Government Accounting Standards at the Malang Regency DPRD Secretariat Based on Government Regulation Number 71 of 2010. The method used is a qualitative and descriptive paradigm. The results of this study indicate that the staff of the Malang Regency DPRD Secretariat generally have a general understanding of the basics of reserves in government accounting rules. The implementation of accrual accounting will be fully implemented by the Malang Regency DPRD Secretariat in 2016.
2. Safitri, A. & Heriyanto, M. (2010) entitled Analysis of the Application of Government Accounting Standards Based on Accrual Principles. The technique used is quantitative explanation. In the context of examining information using human resources, commitment, information systems, and standard operating procedures, the Meranti Islands Regency Government is ready to implement PP Number 71 of 2010 for all state accounting provisions. is. Although it is a guideline, so far no human resources have been identified. Especially in the financial sector, it has an accounting basis and is one of the indicators of the status of the implementation of PP No 71 of 2010. There are no special instructions or preparations related to PP. 71 of 2010 is one of the obstacles that has not been well understood in accrual accounting.

C. METHODS

This study aims to explain and determine the readiness of the government in implementing accrual accounting standards (case study at the North Sumatra DPRD Office). The research was conducted at the North Sumatra DPRD office on Jalan Imam Bonjol No. 5 Petisa Tengah, Kec. Medan Petisah, Medan City, North Sumatra 20231 and the review period has started in January 2022. The technique used in this survey is a field survey. This technique is used to conclude the level of validity between the speculation used and the initial state of the problem being investigated. Two techniques are used in this field survey: observation and interview.

D. DISCUSSION RESULT

Content of Results and Discussion

The Regional People's Representative Council of North Sumatra (DPRD North Sumatra or abbreviated as DPRD Sumut) is a regional organization-based representative body as a component of the local government organization of North Sumatra, Indonesia. The North Sumatra DPRD consists of 100 people elected by popular vote. The authority of DPRD Sumut consists of a chairman and four vice-chairmen who are elected from ideological groups with the most seats and votes. The only existence of the North Sumatra DPRD is the result of the 2019 general election initiated by Chief Justice Cicut Setyarso on September 16, 2019 at the North Sumatra DPRD Plenary Building. The only development of the North Sumatra DPRD in 2019-2024 consists of 11 ideological groups, PDIP is the ideological group with the most seats, 19 seats to be precise, with the winners Gerindra and Golkar respectively. 15 places. In a 2014 policy decision, the North Sumatra DPRD appointed 100 representatives from nine groups, the majority of which were won by the Golkar Party.

Financial reporting is a type of government obligation associated with a typical financial organization. Prior to using accrual-based SAP, the closest government financial statements consisted of LRA, balance sheet, cash flow statement and CaLK. DPRD Sumut presents cash financial statements in an aggregate format consisting of the following elements: 1) LRA; 2) Balance Sheet; and 3) CaLK.

"The relationship between transactions before and after the implementation of PP No. 71/2010 is strengthened by Permendagri No. 64/2013 on the Application of Accrual Accounting SAP in Local Government."

The relationship between the budget summary before the implementation of PP No. 71 of 2010 (regulated in PP No. 24 of 2005) and the budget summary after the implementation of PP No. 71 of 2010 is strengthened by regulation number I (Fatahilla & Basri, 2021). Specifically, the Ministry of Home Affairs 64 of 2013 concerning the Implementation of SAP-Based Provisions in Local Governments, as follows:

1. Budget Realization Report (BRA). In the LRA, the difference between cash accounting and accrual accounting is almost the same.
2. Statement of Changes in Excess Budget Balance (LPSAL). LPSAL is part of the financial structure (normal SAP Accrual Based). After that, (Cash Towards SAP Based Accruals) does not recommend the submission of LPSAL from the regulatory component. DPRD Sumut as SKPD should not collect and present it, because LPSAL only knows the intricacies, especially the local government.
3. Balance Sheet. The correlation of the Asset Report using PP 71 of 2010 is as follows:
 - a) On the sustainable wealth side, there are additional rewards for capturing transactions and using products in advance;
 - b) On the temporary risk side, unexpected issues such as commitment to use Ada;
 - c) In terms of value, there is no equity warning for the fund, only equity.
4. Operating Statement (LO). Before the implementation of PP 71 of 2010, there was no LO in the presentation of the financial framework, but after the implementation of PP 71 of 2010, as a detailed entity, SKPD, PPKD and local government plan to make LO as the main one. And it needs to be presented. Financial statements.

5. Cash Flow Statement (LAK). LAK's interest in using PP 71 2010 is a cash flow guideline. Previously, PP 71 of 2010 used cash for preparation, professional training, non-monetary, support, and speculation of non-monetary resources. Meanwhile, LAK will be needed after the implementation of PP71 of 2010 in terms of work structure, board finance, financing, and temporary preparation.
6. Statement of Changes in Equity (LPE). Prior to the implementation of PP 71/2010, the LPE did not need to be presented in the original summary of the payment-based expenditure plan. However, after using PP 71/2010, you need to create an LPE and present the accounting entities and filing components created at the SKPD, PPKD, and city levels.
7. Notes to the Financial Statements (CaLK). The rating of CaLK at the time of the implementation of PP71 of 2010 is an illustration or description of the number of items and points included. Prior to the implementation of PP71 of 2010, CaLK only presented and explained items consisting of LRA, balance sheet, and LAK. On the other hand, after the ratification of PP 71 of 2010, it is known that there is a need to expand the LRA, LPSAL, balance sheet, LO, LAK, LPE, etc.

Content of Discussion Results Accrual-Based SAP in DPRD Sumut

The existence of PP No. 71 Year 2010 for SAP was enhanced by Permendagri No. 64 Year 2013 on the application of accrual accounting in local government. This replaced PP No. 24 of 2005, which introduced overt changes to the presentation of financial statements. Specialists, including the following specialists, must edit previous specialists using Cash to Accruals-based accounting. SAP-based limitations are again one of the standards among public professionals, especially in the North Sumatra DPRD office, where there are several obstacles in the status and presentation of financial reporting. In fiscal year 2016, the implementation of accrual accounting-based SAP will begin in the North Sumatra branch of the DPRD. There are some constraints in the implementation. In particular, the accounting systems and applications used, security against changes when using accrual-based SAP, lack of competent talent, and full organizational support.

In addition, although the LAK makes a distinction between inflows and surges in demand, the LRA still has similarities in the way cash-based and accrual-based accounts are presented. In summary financial reporting, there is verbalization between the budget summary, and in particular the LO uses the LPE and balance sheet to carry out its explanation. The implementation of accrual accounting SAP in the North Sumatra DPRD office is expected to be fully completed by 2016. Similarly, more regulations should reduce the capacity of the human resources sector, and it is expected that more preparations are made to address human resources skills, especially in the area of certified accountants. For the successful implementation of Accrual-Based SAP, strategic planning and socialization within the government should be completed with stakeholders. In this inspection, the North Sumatra DPRD office is also ready to implement government accrual accounting in the North Sumatra DPRD office, although it has been implementing accrual accounting since around 2016.

E. CONCLUSION

In this study, in the North Sumatra DPRD office they are ready to implement accrual-based government accounting, even the North Sumatra DPRD office has been doing accrual-based accounting starting around 2016. Nonetheless, in the LRA there are still parallels in the introduction of cash and accrual basis.

The accrual basis technique has a recording highlight where ongoing exchanges can be recorded as these trades have an idea for money in or out of here, etc. Exchanges are recorded at the hour of exchange regardless of whether money has not been truly gotten or given. Assets are perceived when a chance of possession has been gotten or moved and when possession is moved. Meanwhile, liabilities are sensed when credit is acquired and furthermore when obligations arise.

F. SUGGESTION

This research needs to be refined to increase effectiveness and more mature readiness for the government to implement accrual-based Government Accounting Standards. Combining the ideas of using accrual SAP with satisfactory structures and applications to create better financial reports. As well as creating human resources who have readiness in using the accrual basis.

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